



**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE**

941 NORTH CAPITOL ST., N.E.
WASHINGTON, D.C. 20002

OFFICIAL BUSINESS
PENALTY FOR MISUSE

PERSONAL PROPERTY TAX

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2001 PERSONAL PROPERTY TAX RETURN (FP-31)
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PLACE THE ADDRESS LABEL PROVIDED
ON THE ADDRESS AREA OF THE RETURN YOU
FILE AND MAKE ANY NECESSARY CORRECTIONS ON THE LABEL

FP-31 (REV.4/00)

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General Instructions for filing D.C. PERSONAL PROPERTY TAX RETURN

TAX CHANGES MADE BY THE TAX PARITY ACT OF 1999
Effective for the tax year beginning on or after July 1, 2000, there is a remaining cost exclusion of \$50,000. Therefore, the tax rate of \$3.40 for each \$100 value of personal property is applicable to the value in excess of \$50,000. Also effective as of July 1, 2000, a new depreciation guide rate will apply for qualified technological equipment.

IMPORTANT

TO INSURE PROPER CREDIT TO YOUR ACCOUNT,
PLEASE REMEMBER—

1. Only one return will be accepted for each tax registrant. If you have more than one business location, please file a consolidated return with a separate schedule for each location.
2. Place the address label provided on the address area of the return you file and make any necessary corrections on the label.
3. Enter your D.C. business tax registration number and your federal employer identification number in the appropriate boxes.
4. Include the telephone number of an officer or owner.
5. Include your name, address, tax year, and D.C. business tax registration number on any additional schedules or attachments.
6. All assets acquired before July 2, 1988, must continue to be depreciated at the same rates as were used on previous years' returns. All assets acquired on or after July 2, 1988, must use the rates in the depreciation guide included in this booklet.
7. Write "2001 Personal Property Tax" and your D.C. business tax registration number in the lower left hand corner of your payment.

Who Must File a Return

A D.C. personal property tax return must be filed by every individual, corporation, partnership, executor, administrator, guardian, receiver, trustee or any entity that owns or holds in trust any tangible personal property if:

- the property is located or has a taxable situs in the District of Columbia; and
- the property is used or is available for use in the District of Columbia in a trade or business, including property kept in storage or held for rent or lease to third parties or government agencies.

NOTE: You are in a trade or business if you are engaged in, carrying on or winding up the affairs of a trade, business, profession, vocation, rental of property, or any other activity whether or not operated for profit or a livelihood. Construction companies doing business in the District of Columbia at any time from July 2, 1999 to July 1, 2000 must apportion the current value of tangible personal property as of July 1, 2000, in accordance with the number of days during the period that their tangible personal property was physically located in the District.

Exemptions

1. Nonprofit Organizations - The tangible personal property of an IRC §501(c)(3) organization that has applied for and received an exemption certificate from the Office of Tax and Revenue is exempt from the personal property tax. If you are an IRC §501(c)(3) organization and would like to apply for a D.C. exemption certificate, please call (202) 727-4TAX(4829).

2. Telecommunication Companies - The tangible personal property (excluding office equipment and office furniture) of any telecommunication company subject to the toll telecommunication service tax or the commercial mobile service tax is exempt from the personal property tax.
3. Public Utility Companies - The tangible personal property of any gas, electric lighting or telephone company subject to the gross receipts tax is exempt from the personal property tax.
4. Cable Television Companies (Wiredlines) - The tangible personal property of any cable television company subject to the gross receipts tax is exempt from the personal property tax.

When and Where to File

The 2001 D.C. personal property tax return must be filed on or before July 31, 2000. Mail the return to the Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862

Payment of Personal Property Tax

The total amount of tax due must be paid in full and mailed with the return (please use the enclosed envelope). Make the check or money order payable to the D.C. Treasurer, and write "2001 Personal Property Tax" and your D.C. business tax registration number in the lower left hand corner of your payment.

Charge for dishonored check

A \$50 charge will be imposed if your bank does not honor a check in payment of any obligation due the District of Columbia.

Extension of Time to File

To request an extension of time to file your Personal Property Tax Return, use Form FP-129A. Mail Form FP-129A, on or before July 31, 2000 along with your payment of the total amount of the tax due. Mail the request and payment to the Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862.

Penalties and Interest

- The penalty for failure to file the return on time or failure to pay any personal property tax due by the due date of the return, without regard to any extension, is 5 percent of the unpaid portion of the tax due for each month, or portion of a month, that the failure to file or pay continues, but not more than 25 percent of the tax due.
- A 20 percent penalty will be imposed on an understatement of personal property tax, if the understatement exceeds the greater of (a) 10 percent of the tax determined to be due or (b) \$2,000. An understatement of taxes is the difference between the amount shown as due on either the original or the amended return (less any overpayment, credit or refund) and the amount of tax determined to be due as a result of an audit or review.
- Interest at the rate of 1.5 percent per month, or portion of a month, will be assessed on any tax which remains unpaid after the due date of the return without regard to any extension. Interest is computed from the due date of the return to the date of the payment of the tax.

Additional Information

Additional information regarding this return may be obtained from the Customer Service Administration (First floor), 941 North Capitol Street, N.E., Washington, D.C. 20002, telephone (202) 727-4TAX(4829).

SPECIFIC INSTRUCTIONS

Photocopies

Photocopies of the D.C. personal property tax return with an original signature will be accepted.

Value of Tangible Personal Property - You must report the remaining cost (current value) of all tangible personal property as of July 1, 2000.

Depreciation - The straight-line method of depreciation is the only method allowed to be used in calculating the remaining cost. Accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System (ACRS), may not be used to compute the remaining cost.

Tangible personal property (excluding qualified technological equipment) reported on the return must not be depreciated in excess of 75 percent of its original cost. Consequently, the remaining cost of all tangible personal property (excluding qualified technological equipment) must be at least 25 percent of the original cost.

Qualified technological equipment must be depreciated at the rate of 30 percent per year and must not be depreciated in excess of 90 percent of its original cost. Consequently, the remaining cost of qualified technological equipment must be at least 10 percent of the original cost.

For personal property tax years beginning July 1, 2000, the current value of qualified technological equipment acquired on or before June 30, 2000, may be calculated as if depreciation at the rate of 30 percent per year was used from the acquisition date. However, there will be no credit or refund of tax paid in earlier tax years under the prior depreciation rate for qualified technological equipment.

All assets acquired before July 2, 1988, must continue to be depreciated at the rates used on the previous years' returns.

All assets acquired on or after July 2, 1988, must use the depreciation rates in the Depreciation Guide included in this booklet.

Applicable depreciation rates for any tangible personal property not listed in the Depreciation Guide may be obtained by calling (202) 727-4TAX (4829).

Use Schedule A to report all depreciable property.

Definition of Qualified Technological Equipment

Computer means a programmable electronically activated device that is capable of accepting information, applying prescribed processes to the information, and supplying the results with or without human intervention, and which consists of a central unit containing extensive storage, logic, arithmetic and control capabilities.

Related peripheral equipment means any auxiliary machine (whether on-line or off-line) that is designed to be placed under the control of a computer and operated in conjunction with such computer.

Qualified technological equipment means any computer or related peripheral equipment other than the type mentioned below:

- A. Equipment that is an integral part of other property that is

not a computer;

- B. Typewriters, calculators, adding and accounting machines, copiers, duplicating equipment and similar devices;
- C. Equipment of a kind used primarily for the amusement or entertainment of the user;
- D. Mainframe computers that are capable of simultaneously supporting multiple transactions and multiple users; and having an original cost in excess of \$500,000; including any additional memory units, tape drives, disk drives, power supplies, cooling units and communication controllers that are peripheral equipment related to such computer; or
- E. Computers used in operating industrial processing equipment, equipment used in a computer assisted manufacturing system, equipment used in a computer assisted design or engineering system integral to an industrial process, or subunit or electronic assembly comprising a component in a computer integrated industrial processing system.

Leased Property - Any tangible personal property owned by the lessor must be reported by the lessor in Schedule A. Any tangible personal property under a "Lease-Purchase" Agreement or a "Security Purchase" Agreement, in which the lessee is obligated to become the owner, must be reported by the lessee in Schedule A.

Square Footage - Include the approximate total square footage of all space in the District of Columbia, owned or leased, where any personal property reported on this return is located.

Schedules - Separate schedules may be attached if necessary. These schedules must include your name, address, tax year and your D.C. business tax registration number.

All items of tangible personal property owned by the business and located or having taxable situs in D.C., whether or not currently in use, must be reported at their remaining costs as of July 1, 2000.

SCHEDULE A (Page 2) and Lines 1, 2 and 3 of the return
BOOKS, CASSETTES AND OTHER REFERENCE MATERIAL.
Report in this schedule all books and other reference material, such as cassettes, tapes, etc., used in the business or profession. Enter the amount on line 1 of the return.

FURNITURE, FIXTURES, MACHINERY AND EQUIPMENT.
Report furniture, fixtures, machinery, equipment and other fixed assets used in the business or profession. Report the furniture, furnishings and equipment of hotels, apartments, schools, hospitals, sanitariums, rooming and boarding houses, estate property, property in storage and private dwellings that are rented furnished as a complete unit or as individual rooms or apartments. Enter the amount on line 2 of the return. Hotels and motels must also report on the return the total number of rooms.

UNREGISTERED EQUIPMENT AND OTHER TANGIBLE PERSONAL PROPERTY. Report all unregistered (that is, not registered in the District of Columbia) motor vehicles, trailers, construction equipment, equipment mounted on a vehicle or trailer and not used primarily for the transportation of persons or property, boats, barges, dredges, aircraft, etc., and all other tangible personal property not reported in any other schedule. In addition to Schedule A, owners (lessors) of leased property located in the

District of Columbia must also complete Schedule D-2, if the property is not included in Schedule A. Enter the total original cost amounts on appropriate lines 1, 2 and/or 3 in column A and the total remaining cost amounts on appropriate lines 1, 2 and/or 3 in column B on page 1 of the return.

SCHEDULE B (Page 2) and line 4 of the return

SUPPLIES. Report the cost of those consumable items not held for sale, such as office and other supplies. Office supplies include, but are not limited to, items such as stationery and envelopes used in the business or profession. Other supplies include, but are not limited to, wrapping and packing materials, advertising items, salesbooks, fuel oil, china, glass and silverware. Enter the amount on line 4 of the return.

SCHEDULE C (Page 2) of the return

DISPOSITIONS OF TANGIBLE PERSONAL PROPERTY. Report all fixed assets that were traded in, sold, donated, discarded or transferred from a D.C. location during the preceding tax year. This includes all those items reported on last year's return that are not reported in either Schedules A or D-2 of the current year's return.

SCHEDULE D-1 (Page 2) of the return

LEASED PROPERTY-LESSEE. Complete this schedule only if you, as a lessee, had in your possession tangible personal property which is rented or leased from another business or individ-

ual, and the lessor owned this tangible personal property. Any other tangible personal property under a "Lease-Purchase" Agreement or a "Security-Purchase" Agreement pursuant to which you as the lessee are obligated to become the owner, must be reported in Schedule A.

SCHEDULE D-2 (Page 2) of the return

LEASED PROPERTY-LESSOR. Complete this schedule only if you, as a lessor, rented or leased to any business or individual tangible personal property under a "Lease-Purchase" Agreement or a "Security-Purchase" Agreement by which the lessee is obligated to become the owner. Any other tangible personal property which you rent or lease must be reported in Schedule A.

Line 5 of the return

Enter the total cost of items on lines 1, 2, 3 and 4 in Column A of the return.

Line 6 of the return

Enter the total remaining cost of items on lines 1, 2, 3 and 4 in Column B of the return.

Amended Returns

If you are filing an amended personal property tax return, please use Form FP-31 and write "Amended Return" at the top of the form.

DEPRECIATION GUIDE (FOR ALL ASSETS ACQUIRED ON OR AFTER JULY 2, 1988)

Assets (excluding qualified technological equipment) may not be depreciated in excess of 75% of the original cost.

Qualified technological equipment may not be depreciated in excess of 90% of the original cost. Each category includes but is not limited to the items listed. Examples of items included in some categories are provided in parentheses.

Category A: 6.67% depreciation per year

- (1) Antennas, transmitting towers, fiber optic cables, shelters, satellite dishes and repeaters
- (2) Cement gravel and sand bins
- (3) Pianos and organs
- (4) Plating equipment
- (5) Safes
- (6) Watercraft, docks, slips, wharves, piers and floating equipment (boats, ships, barges)

Category B: 10% depreciation per year

- (1) Air conditioning equipment (compressors, ducts, package units and window units)
- (2) Asphalt, cement and slurry plants and equipment
- (3) Automobile repair shop and gasoline service station equipment
- (4) Automobile sales agency furniture, fixtures and equipment
- (5) Bakery equipment
- (6) Banking furniture, fixtures and equipment (automatic teller machines)
- (7) Barber shop, beauty salon and cosmetic salon furniture, fixtures and equipment
- (8) Bottling equipment
- (9) Bowling alley equipment
- (10) Burglar alarm, security alarm and monitoring systems
- (11) Catering equipment
- (12) Clay products manufacturing equipment
- (13) Cold storage, ice making and refrigeration equipment
- (14) Conveyors
- (15) Dentists and physicians office furniture and equipment
- (16) Department store furniture, fixtures and equipment
- (17) Drug store furniture, fixtures and equipment
- (18) Emergency power generators
- (19) Fire extinguishing systems
- (20) Garbage disposals, trash compactors and trash containers
- (21) Hotel and motel furniture, fixtures and equipment (restaurant, bar, meeting rooms, office rooms, lobby and other public rooms)
- (22) Intercom systems
- (23) Kitchen equipment
- (24) Laundry and dry cleaning equipment
- (25) Libraries
- (26) Mail chutes and mail boxes
- (27) Musical instruments (portable)
- (28) Office furniture, fixtures and equipment (any kind whether modular or system furniture, desks, chairs, cabinets, shelving, awnings, typewriters, calculators, adding machines, files, partitions, carrels, cash registers, paper cutters, etc.)
- (29) Paper products industry machinery and equipment
- (30) Printing industry machinery and equipment
- (31) Pulp industry machinery and equipment
- (32) Restaurant, carry out, supermarket and delicatessen furniture, fixtures and equipment
- (33) Shoe repairing furniture, fixtures and equipment
- (34) Signs (neon and others)
- (35) Special tools (dies, jigs, gauges, molds)
- (36) Surveying and drafting equipment
- (37) Theater furniture and equipment
- (38) X-ray and diagnostic equipment
- (39) Wax museum (wax figures, displays, sets, barriers, rails)

Category C: 12.5% depreciation per year

- (1) Building and lawn maintenance equipment
- (2) Car wash equipment
- (3) Construction, road paving and road maintenance equipment
- (4) Fabricated metal products machinery and equipment (machine shop)
- (5) Hospital and nursing home furniture, fixtures and equipment
- (6) Junk yard machinery and equipment
- (7) Meat, fruit, and vegetable packing equipment
- (8) Meters, tickometers and automatic mailer equipment
- (9) Music boxes
- (10) Non-registered motor vehicles (forklifts and golf carts)
- (11) Pipe contractor machinery and equipment
- (12) Radio, television, telecommunications, microwave and satellite transmitting systems (multiplexers, switches, transmitters, receivers, telephones, fiber optic equipment, terminal equipment)
- (13) Recreation, health fitness, health club, golf course and sporting equipment
- (14) Special equipment mounted on any motor vehicle (welders, compressors)
- (15) Trailers
- (16) Vending machines (cigarettes, slot, change, soft drink, food)

Category D: 20% depreciation per year

- (1) Blinds, drapes and shades (used as secondary window covering)
- (2) Brain scanners, CAT scanners, MRI scanners and dialysis equipment
- (3) Canvas
- (4) Carpets over finished floor, loose carpet and rugs
- (5) Coffee makers and soda fountain equipment
- (6) Computers and related peripheral equipment (excluding qualified technological equipment)
- (7) Duplicating machines, photocopiers and photographic equipment
- (8) Hot air balloons
- (9) Outdoor Christmas decorations
- (10) Portable toilets
- (11) Self-service laundries (washers, dryers)
- (12) Swimming pool furniture, fixtures and equipment
- (13) Telephone answering equipment (beepers)
- (14) Television, stereo, radio and recorder equipment
- (15) Test equipment and electronic manufacturing equipment
- (16) Wood pallets (used in warehouses)

Category E: 30% depreciation per year

Qualified technological equipment

Category F: 50% depreciation per year

- (1) Amusement arcade machines, pinball machines and video games
- (2) Cable T.V. decoders
- (3) China, glassware, pots, pans, serving dishes, utensils and silverware (in service)
- (4) Linens (in service)
- (5) Microfilms, movie films and video movie tapes
- (6) Small hand tools
- (7) Tuxedos and uniforms (in service)

Category G: No depreciation - report at 100% of cost

- (1) Antiques, tapestries and oriental rugs (items appreciating in value)
- (2) Chemicals
- (3) Cleaning, office and other supplies
- (4) China, glassware, pots, pans, serving dishes, utensils and silverware (new in reserve)
- (5) Linens (new in reserve)
- (6) Oil paintings and sculptures (items appreciating in value)
- (7) Paper products
- (8) Tuxedos and uniforms (new in reserve)

FP-31 2001

Personal Property Tax Return



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

TRANSACTION NUMBER

READ INSTRUCTIONS BEFORE PREPARING RETURN
Tax Year beginning July 1, 2000 and ending June 30, 2001

DATE RECEIVED

CASHIER'S RECEIPT NUMBER

D.C. Business Tax Registration Number*

Name

PLACE
LABEL
HERE

Federal Employer I.D. Number

Trade Name

Date business was established in D.C.

Mailing Address

Number of D.C. locations

City

State

Zip code

*Same as Franchise Tax Number. D.C. Business Tax Registration Number must be entered or your return will not be processed.

Principal D.C.

business address _____ Zip code _____

Kind of business or profession _____ Business telephone number _____

Square footage of premises _____ If hotel or motel, enter the number of rooms _____

If you are a lessee or lessor of personal property not reported in Schedule A of this return, complete the appropriate Schedule (D-1 or D-2) and check this box. ☐ Are there other companies doing business from your address under a lease, sublease or concession? **Yes** ☐ **No** ☐ If yes, attach a separate schedule listing the name of each company.

OFFICE BUILDING OWNERS MUST ATTACH A LIST OF TENANTS, INCLUDING ROOM NUMBERS, AS OF JULY 1, 2000.

STATEMENT OF PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

Line Description	Column A Cost	Column B Remaining Cost (Current Value)
1. Books, cassettes and other reference material (From Schedule A)	\$	\$
2. Furniture, fixtures, machinery and equipment (From Schedule A)		
3. Unregistered equipment and other tangible personal property (From Schedule A)		
4. Supplies (From Schedule B)		
5. Total cost of tangible personal property (Add lines 1 through 4, Column A) →	\$	
6. REMAINING COST (CURRENT VALUE) OF PERSONAL PROPERTY (Add lines 1 through 4, Column B)		\$
7. Less Remaining Cost Exclusion (Current Value)		50,000.00
8. Taxable Remaining Cost (Current Value) of Personal Property (Line 6 minus line 7) If line 7 is equal to or greater than line 6, enter zero		
TAX RATE (\$3.40 per hundred)		.0340
9. TAX (Line 8 multiplied by tax rate)		
10. Tax paid, if any, with request for extension of time to file		
11. BALANCE DUE (Line 9 less line 10)		
12. Penalties (See general instructions)		
13. Interest (See general instructions)		
14. TOTAL BALANCE DUE, PLUS ANY PENALTY AND INTEREST (Add lines 11, 12 and 13)		
15. Amount paid with this return		
16. Remaining unpaid balance		
17. Overpayment		

I declare under penalties provided by law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, his/her declaration is based on all the information reported in the return of which he/she has knowledge.

SIGNATURE OF OFFICER OR OWNER

TITLE

DAYTIME TELEPHONE

DATE

SIGNATURE OF PREPARER (If other than taxpayer)

ADDRESS

DAYTIME TELEPHONE

DATE

MAILING INSTRUCTIONS: Make check or money order payable to the D.C. Treasurer and mail it with your return to the Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862 on or before July 31, 2000. Please write on the payment "2001 Personal Property Tax" and your D.C. Business Tax Registration Number
FP-31 (REV. 4/00)

ATTACH CHECK OR MONEY ORDER HERE

TEAR HERE

Books, cassettes and other reference material, furniture, fixtures, machinery and equipment, unregistered equipment and other tangible personal property. (If the total cost is over \$50,000, attach a copy of your latest balance sheet.)

(1) Type of Property	(2) Date Acquired Month/Year	(3) Depreciation Rate Used	(4) Original Cost	(5) Accumulated Depreciation as of 6-30-00	(6) Remaining Cost July 1, 2000
Total Original Cost (Also enter on appropriate lines - 1, 2, and/or 3 of Col. A, page 1)			→ \$	Total Remaining Cost (Also enter on appropriate Lines 1, 2, and/or 3 of Col. B, page 1)	→ \$

Cost of office and other supplies on hand as of July 1, 2000.

Type of Supplies	Basis of Valuation if other than Physical Inventory	Remaining Cost
TOTAL COST OF SUPPLIES ON HAND (Enter on line 4 in both Col. A. and Col. B, Page 1.)		\$

Dispositions of tangible personal property reported on last year's return.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Type of Property	Date Acquired	Original Cost	Date of Disposition	Method of Disposition	Name and address of Purchaser	Sales Price

Leased property. To be completed by lessee only (see the specific instructions for Schedule D-1).

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent

Leased property. To be completed by lessor only (see the specific instructions for Schedule D-2).

(1)	(2)	(3)	(4)	(5)
Type of Property	Lessee's Name and Complete Address	Original Cost	Date Lease Started	Annual Rent

FP-31 2001

Personal Property Tax Return



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

TRANSACTION NUMBER

READ INSTRUCTIONS BEFORE PREPARING RETURN
Tax Year beginning July 1, 2000 and ending June 30, 2001

DATE RECEIVED

CASHIER'S RECEIPT NUMBER

D.C. Business Tax Registration Number*

Name

PLACE
LABEL
HERE

Federal Employer I.D. Number

Trade Name

Date business was established in D.C.

Mailing Address

Number of D.C. locations

City

State

Zip code

*Same as Franchise Tax Number. D.C. Business Tax Registration Number must be entered or your return will not be processed.

Principal D.C. business address _____ Zip code _____

Kind of business or profession _____ Business telephone number _____

Square footage of premises _____ If hotel or motel, enter the number of rooms _____

If you are a lessee or lessor of personal property not reported in Schedule A of this return, complete the appropriate Schedule (D-1 or D-2) and check this box. ☐ Are there other companies doing business from your address under a lease, sublease or concession? **Yes** ☐ **No** ☐ If yes, attach a separate schedule listing the name of each company.

OFFICE BUILDING OWNERS MUST ATTACH A LIST OF TENANTS, INCLUDING ROOM NUMBERS, AS OF JULY 1, 2000.

STATEMENT OF PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

Line Description	Column A Cost	Column B Remaining Cost (Current Value)
1. Books, cassettes and other reference material (From Schedule A)	\$	\$
2. Furniture, fixtures, machinery and equipment (From Schedule A)		
3. Unregistered equipment and other tangible personal property (From Schedule A)		
4. Supplies (From Schedule B)		
5. Total cost of tangible personal property (Add lines 1 through 4, Column A) →	\$	
6. REMAINING COST (CURRENT VALUE) OF PERSONAL PROPERTY (Add lines 1 through 4, Column B)		\$
7. Less Remaining Cost Exclusion (Current Value)		50,000.00
8. Taxable Remaining Cost (Current Value) of Personal Property (Line 6 minus line 7) If line 7 is equal to or greater than line 6, enter zero		
TAX RATE (\$3.40 per hundred)		.0340
9. TAX (Line 8 multiplied by tax rate)		
10. Tax paid, if any, with request for extension of time to file		
11. BALANCE DUE (Line 9 less line 10)		
12. Penalties (See general instructions)		
13. Interest (See general instructions)		
14. TOTAL BALANCE DUE, PLUS ANY PENALTY AND INTEREST (Add lines 11, 12 and 13)		
15. Amount paid with this return		
16. Remaining unpaid balance		
17. Overpayment		

I declare under penalties provided by law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, his/her declaration is based on all the information reported in the return of which he/she has knowledge.

SIGNATURE OF OFFICER OR OWNER	TITLE	DAYTIME TELEPHONE	DATE
SIGNATURE OF PREPARER (If other than taxpayer)	ADDRESS	DAYTIME TELEPHONE	DATE

MAILING INSTRUCTIONS: Make check or money order payable to the D.C. Treasurer and mail it with your return to the Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862 on or before July 31, 2000. Please write on the payment "2001 Personal Property Tax" and your D.C. Business Tax Registration Number
FP-31 (REV. 4/00)

ATTACH CHECK OR MONEY ORDER HERE

TEAR HERE

Books, cassettes and other reference material, furniture, fixtures, machinery and equipment, unregistered equipment and other tangible personal property. (If the total cost is over \$50,000, attach a copy of your latest balance sheet.)

(1)	(2)	(3)	(4)	(5)	(6)
Type of Property	Date Acquired Month/Year	Depreciation Rate Used	Original Cost	Accumulated Depreciation as of 6-30-00	Remaining Cost July 1, 2000
Total Original Cost (Also enter on appropriate lines - 1, 2, and/or 3 of Col. A, page 1)			\$ →	Total Remaining Cost (Also enter on appropriate Lines 1, 2, and/or 3 of Col. B, page 1)	\$ →

Cost of office and other supplies on hand as of July 1, 2000.

Type of Supplies	Basis of Valuation if other than Physical Inventory	Remaining Cost
TOTAL COST OF SUPPLIES ON HAND (Enter on line 4 in both Col. A. and Col. B, Page 1.)		\$

Dispositions of tangible personal property reported on last year's return.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Type of Property	Date Acquired	Original Cost	Date of Disposition	Method of Disposition	Name and address of Purchaser	Sales Price

Leased property. To be completed by lessee only (see the specific instructions for Schedule D-1).

(1)	(2)	(3)	(4)	(5)
Type of Property	Owner's Name and Complete Address	Original Cost	Date Lease Started	Annual Rent

Leased property. To be completed by lessor only (see the specific instructions for Schedule D-2).

(1)	(2)	(3)	(4)	(5)
Type of Property	Lessee's Name and Complete Address	Original Cost	Date Lease Started	Annual Rent

TEAR HERE

FP-129A 2001 EXTENSION OF TIME TO FILE D.C. Personal Property Tax Return or Report		★★★ GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF THE CHIEF FINANCIAL OFFICER OFFICE OF TAX AND REVENUE		TRANSACTION NUMBER	
ENTITY NAME				D.C. BUSINESS TAX REGISTRATION NUMBER MUST BE ENTERED	
NUMBER AND STREET OR RURAL ROUTE					
CITY OR TOWN		STATE	ZIP CODE	FEDERAL EMPLOYER IDENTIFICATION NUMBER MUST BE ENTERED	
Request for Extension of Time to File. Submit only the original request together with your payment of any tax due as shown below on line 4. 1. A 3-month extension until October 31, 2000, is hereby requested in order to file the following District of Columbia return or report. (Check one) <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Personal Property Tax Return, Form FP-31 <input type="checkbox"/> Railroad Tangible Property Return, Form FP-32 </div> <div> <input type="checkbox"/> Railroad Company Report, Form FP-33 <input type="checkbox"/> Rolling Stock Tax Return, Form FP-34 </div> </div>					
2. Estimated taxable remaining cost (current value) of tangible personal property as of July 1, 2000				2.	
3. Tax rate (\$3.40 per hundred)				3.	.0340
4. Balance due (multiply line 2 by line 3). Payment of the entire balance due must be submitted with this form, otherwise, your extension request will be denied. Note: You will also be subject to failure-to-pay penalty and interest on any amount of the tax due that is not paid with this request				4.	
Taxpayer's Signature (If signed by another person, see instructions.)				Date	

INSTRUCTIONS

TAX CHANGES – Effective July 1, 2000, personal property taxpayers may exclude \$50,000 of personal property value in calculating taxable value. Also, the depreciation rate of qualified technological equipment has been changed to 30% per year.

EXTENSION OF TIME TO FILE – A 3-month extension of time to file will be granted if you properly complete and timely file Form FP-129A together with full payment of the tax due. If you are granted an extension of time to file you must attach a copy of your completed and filed Form FP-129A when you actually file your tax return or report.

A taxpayer must use Form FP-129A to request a 3-month extension of time to file Forms FP-31, FP-32, FP-33 and FP-34. A separate form FP-129A must be submitted for each return or report for which an extension of time to file is being requested. No extension of time to file will be granted beyond the first 3-month extension.

WHEN TO FILE – The request for an extension of time to file must be submitted on or before the due date of the return or report.

WHERE TO FILE – The completed Form FP-129A together with payment of any tax due should be mailed to the Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862. Be sure to sign and date the form. Make the check or money order payable to the *D.C. Treasurer*.

INTEREST AND PENALTY – If any tax is not paid on or before the due date of the return or report, without regard to any extension of time to file, interest at the rate of 1.5 percent per month, and a penalty at the rate of 5 percent per month (limited to 25 percent maximum) will be assessed on the unpaid taxes. Interest and penalty amounts are computed from the due date of the return or report to the date when the unpaid taxes are paid.

SIGNATURE – The request for an extension must be signed by the taxpayer or the taxpayer's authorized agent. If the request is signed by a person with a duly authorized power of attorney, a statement to that effect should be made below. It is not necessary to attach a copy of the power of attorney.

TEAR HERE

FP-129A 2001 EXTENSION OF TIME TO FILE D.C. Personal Property Tax Return or Report		★★★ GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF THE CHIEF FINANCIAL OFFICER OFFICE OF TAX AND REVENUE		TRANSACTION NUMBER	
ENTITY NAME				D.C. BUSINESS TAX REGISTRATION NUMBER MUST BE ENTERED	
NUMBER AND STREET OR RURAL ROUTE					
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